

2021 Fiscal Conditions Survey Results

382 Responses

Municipal Revenue

	Current Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Current year revenue lower than last year's revenue	47.8%	41.4%	29%	25.1%	23.9%	18.7%	25.5%	22.3%	23.1%	16.2%	6.3%	17.9%
Current year revenue remained constant to last year's revenue	-	-	-	-	-	-	-	-	-	-	43.6%	61.3%
Expect lower revenue next year	37.8%	29.9%	22%	20.7%	15.9%	19.60%	7.4%	7.6%	8.0%	3.0%	4.7%	9.9%
Expect revenue to remain constant next year	-	-	-	-	-	-	45.5%	46.3%	45.7%	48.4%	51.0%	63.7%

Revenue Condition and Outlook Under 10,000 in Population

	Current Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Current year revenue lower than last year's revenue	46.3%	41.8%	31.0%	27.7%	26.5%	20.8%	27.6%	19.3%	27.7%	18.3%	7.7%	24.1%
Expect lower revenue next year	37.2%	33.5%	25.0%	23.4%	18.7%	22.0%	7.5%	7.4%	10.6%	3.8%	6.1%	17.5%
Expect revenue to remain constant next year	-	-	-	-	-	-	52.6%	52.0%	61.7%	77.9%	86.2%	58.3%

Revenue Condition and Outlook Over 10,000 in Population

	Current Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Current year revenue lower than last year's revenue	52.7%	40.8%	23.0%	10.6%	17.1%	13.1%	18.6%	5.8%	25.9%	34.8%	19.2%	15.1%
Expect lower revenue next year	39.8%	20.0%	12.5%	6.7%	8.0%	12.7%	7.1%	6.6%	12.9%	10.9%	15.4%	5.5%
Expect revenue to remain constant next year	-	-	-	-	-	-	16.2%	27.3%	61.1%	54.3%	65.4%	79.3%

Change in Property Tax Rates

	Current Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
No change	49.7%	42.3%	47.1%	52.6%	49.4%	49.1%	47.2%	41.7%	42.8%	46.5%	41.1%	40.7%
Raised Rate	34.8%	43.0%	36.3%	30.4%	33.2%	27.1%	27.9%	31.1%	28.4%	24.3%	27.9%	21.6%
Reduced Rate	15.5%	14.7%	16.6%	17.0%	17.4%	23.8%	16.1%	18.7%	18.8%	19.4%	21.6%	25.6%
City does not levy property tax rate	-	-	-	-	-	-	8.8%	8.6%	10.0%	10.1%	9.4%	12.1%

Adopted Tax Rate Relative to No New Revenue Rate

	Current Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Higher than no new revenue rate	45.4%	35.9%	38.10%	40.1%	49.2%	59.2%	56.7%	55.2%	60.1%	56.6%	62.2%	41.8%
Same as the no new revenue rate	31.3%	37.9%	35.30%	24.3%	20.2%	14.9%	33.3%	32.5%	29.9%	31.8%	29.1%	39.2%
Lower than no new revenue rate	23.3%	26.2%	26.60%	35.6%	30.6%	25.8%	10.0%	12.3%	10.0%	11.6%	8.7%	19.0%

Median increase of the no new revenue rate - 3.00%

percentage of Cities with Lost Revenue due to COVID-19

	Jun-20	2021
Sales Tax	66.5%	29.6%
Hotel Occupancy Tax	56.5%	29.8%
Mixed Beverage Tax	48.9%	22.7%
Other Fees	-	17.8%

Average Amount of Lost Revenue (Percentage) due to COVID-19

	Jun-20	2021
Sales Tax	13.3%	12.8%
Hotel Occupancy Tax	34.1%	30.6%
Mixed Beverage Tax	21.8%	34.1%

Cities that Increased Utility or User Fees

	Current Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Solid Waste Fees	22.8%	24.8%	22.2%	23.1%	20.7%	19.1%	15.8%	16.7%	19.2%	20.5%	20.7%	13.4%
Water Fees	32.1%	35.5%	30.2%	27.3%	32.3%	33.1%	34.2%	34.5%	30.5%	24.4%	27.9%	15.0%
Wastewater Fees	26.0%	32.3%	26.3%	25.1%	24.7%	24.5%	27.3%	25.3%	25.2%	20.6%	24.8%	15.5%
One or more utility fee	43.7%	47.2%	44.0%	41.2%	59.2%	57.9%	64.6%	68.4%	42.5%	49.7%	69.3%	43.4%
Raised User Fees	-	-	-	-	-	-	-	-	-	-	14.5%	6.5%
Impose New User Fees	-	-	-	-	-	-	-	-	-	-	10.2%	5.5%

Average Amount of Utility Fee Increase

	Current Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Solid Waste	8.5%	6.9%	4.9%	7.8%	4.7%	4.3%	5.7%	9.1%	5.5%	5.0%	6.6%	3.0%
Water	8.9%	11.4%	7.0%	10.8%	9.4%	9.5%	10.2%	9.1%	7.9%	6.7%	6.9%	5.5%
Wastewater	10.4%	10.8%	9.7%	6.1%	7.7%	7.4%	10.4%	5.0%	9.2%	8.5%	9.8%	8.1%

Cities that Increased User Fees

	2020	2021
Building Permits	6.5%	1.8%
Impact Fees	3.3%	0.3%
Other Development/Related Fees	3.5%	2.1%
Park Fees	2.9%	1.3%
Swimming Pool Fees	1.9%	0.5%
Animal Control Fees	2.1%	0.3%
EMS Fees	1.6%	0.8%
Health and Sanitation Fees	2.5%	0.5%
Short-Term Rental Permit Fees	2.2%	0.3%
Occupational License Fees	1.4%	0.5%
Street Fees	1.2%	0.7%
Public Safety Fees (Other than EMS)	1.9%	1.0%
Other User Fees	5.9%	1.3%

Cost-Saving Measures

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Hiring freeze	17.4%	17.9%	16.0%	7.6%	4.4%	3.8%	2.9%	3.2%	4.9%	2.9%	2.1%	13.9%
Wage freeze	19.1%	23.8%	16.0%	5.9%	4.2%	3.4%	3.5%	4.5%	2.9%	2.6%	1.6%	10.5%
Reduced services	8.5%	6.7%	8.0%	3.2%	2.6%	1.3%	2.5%	2.1%	2.0%	1.3%	2.0%	7.5%
Eliminated services	4.3%	2.9%	3.0%	1.7%	1.5%	1.3%	0.6%	0.8%	1.3%	2.0%	1.6%	3.6%
Reduced salaries	0.9%	1.7%	2.0%	1.3%	0.9%	0.4%	0.4%	0.4%	0.2%	0.0%	0.0%	1.1%
Laid off employees	10.2%	10.7%	10.0%	4.5%	3.8%	3.0%	1.4%	3.2%	3.1%	1.9%	1.2%	5.2%
Postponed capital spending	49.2%	52.4%	43.0%	36.9%	29.7%	36.0%	28.7%	26.4%	24.4%	22.0%	22.2%	20.6%

If city's revenues to remain constant or diminish, what will cities do? Ranked from '1' to '11', with '1' being the most likely action and 11 the least likely

	1	2	3	4	5	6	7	8	9	10	11
Hiring Freeze	22.7%	13.8%	16.0%	8.9%	6.7%	8.9%	10.6%	4.0%	4.4%	2.2%	1.8%
Lay-offs	0.9%	1.3%	6.2%	4.4%	5.8%	6.7%	9.4%	16.1%	16.9%	24.1%	8.4%
Wage Reduction	0.0%	0.5%	4.1%	6.7%	8.1%	9.0%	13.4%	17.0%	28.2%	11.2%	1.8%
Increase user fees	4.5%	10.8%	11.6%	15.2%	19.3%	13.9%	10.8%	7.6%	5.4%	0.9%	0.0%
Wage Freeze	3.6%	17.9%	13.9%	17.5%	10.8%	7.6%	8.1%	13.0%	3.6%	3.6%	0.5%
Raise property taxes	9.8%	6.7%	5.8%	8.0%	11.6%	14.7%	7.6%	8.0%	9.8%	14.7%	3.1%
Reduce services	1.3%	6.8%	11.7%	14.0%	15.3%	14.4%	15.8%	7.2%	8.6%	4.9%	0.0%
Eliminate services	0.9%	1.4%	7.2%	7.7%	11.3%	12.6%	14.9%	15.8%	11.2%	12.2%	4.9%
Postpone or defer capital improvements	27.9%	24.8%	14.2%	10.2%	5.3%	4.4%	4.0%	3.5%	3.1%	2.2%	0.4%
Reduce or eliminate expenditures or right-of-way contributions to TxDot	26.6%	15.9%	6.5%	6.1%	4.7%	5.1%	2.8%	6.1%	5.1%	16.8%	4.2%
Other	10.3%	3.1%	5.4%	2.3%	2.3%	4.6%	3.1%	1.5%	4.6%	6.9%	55.8%